

**COUNTY OF SAN LUIS OBISPO
CALENDAR YEAR 2011 - TRANSIENT OCCUPANCY TAX AUDITS
SUMMARY OF MONETARY AUDIT FINDINGS**

ESTABLISHMENT *	PERIOD AUDITED	TAXABLE REVENUES			MONEY DUE BY AUDIT FINDINGS			
		REPORTED	AUDITED	DIFFERENCE	TAXES/FEES DUE /(REFUND)	PENALTIES	INTEREST	TOTAL DUE/(REFUND)
1	Jan - Dec 2011	\$ 247,305.77	\$ 247,485.77	\$ 180.00	\$ 19.80	\$ 3.96	\$ 0.10	\$ 23.86
2	Jan - Dec 2011	509,196.00	509,128.97	(67.03)	(7.37)	-	0.19	♦
3	Jan - Dec 2011	326,797.79	326,797.79	-	-	-	-	-
4	Jan - Dec 2011	197,943.45	198,180.78	237.33	26.11	5.22	0.13	31.46
5	Jan - Dec 2011	8,457.56	8,457.00	(0.56)	(0.06)	-	-	♦
6	Jan - Dec 2011	67,903.50	69,390.00	1,486.50	133.79	26.76	0.73	161.28
7	Jan - Dec 2011	503,027.97	501,067.12	(1,960.85)	(195.64)	-	0.10	(195.54)
8	Jan - Dec 2011	1,115,862.22	1,115,862.22	-	-	-	-	-
9	Jan - Dec 2011	283,757.88	301,075.00	17,317.12	1,904.88	563.26	11.29	2,479.43
10	Jan - Dec 2011	762,898.00	762,897.99	(0.01)	-	-	-	-
11	Jan - Dec 2011	455,777.00	455,777.32	0.32	0.03	0.01	-	♦
12	Jan - Dec 2011	623,606.81	623,606.81	-	-	-	-	-
13	Jan - Dec 2011	1,059,650.17	1,041,642.56	(18,007.61)	**	-	-	-
14	Jan - Dec 2011	777,584.64	777,566.47	(18.17)	(2.00)	-	-	♦
15	Jan - Dec 2011	179,244.77	172,749.88	(6,494.89)	**	-	-	-
16	Jan - Dec 2011	3,985,143.50	3,985,144.43	0.93	0.11	0.02	-	♦
17	Jan - Dec 2011	12,215.00	59,149.51	46,934.51	4,224.10	844.82	21.30	5,090.22
		<u>\$11,116,372.03</u>	<u>\$11,155,979.62</u>	<u>\$39,607.59</u>	<u>\$6,103.75</u>	<u>\$1,444.05</u>	<u>\$33.84</u>	<u>\$7,590.71</u>

* Establishment names have not been included for purposes of confidentiality.

** No refund is recommended because establishment overcollected TOT. TOT collected was remitted as per County ordinance.

♦ Amount is under the \$10 threshold set by the Tax Collector, there is no refund or amount due.

Note: The Transient Occupancy Tax (TOT) rate for the period is 9% and the SLOCTBID rate is 2% for a total rate of 11%.

▣ Establishments do not include the 2% BID assessment; total tax rate is 9%.

● Establishment did not have a business license or did not post their business license and TOT certificate in a conspicuous place.